

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**November 21, 2005**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

**CALL TO ORDER:** President Jones called the meeting to order at 10:02 a.m.

**MINUTES:** The minutes of the October 18, 2005, meeting were approved as corrected.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for October 2005 were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** The Board members discussed their attendance at the NASBA Annual Meeting held October 30 - November 2, 2005, in Tucson, AZ.

The Board instructed the Executive Director to prepare a letter to NASBA with the Board President's signature regarding a task force for planning an alternative CPA examination contingency plan.

The Board instructed the Executive Staff to provide Board members with a copy of Chairman Weatherwax's October 24, 2005, speech to the AICPA Council.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved and the Board approved the following recommendations of the Committee:

200508-04 - Robert Douglas Pickett - Approve the signed Consent Order (Appendix I).

200412-056 - Withdraw the Notice of Hearing approved by the Board on September 19, 2005.

200309-042 - Close the case without prejudice and with a Letter of Warning.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**

Mr. Gause moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following were approved:

Desirae Regina Darby  
Nicole Alexis Kline  
Gregory Steven Todd-partial credit (BEC)

**Original Certificate Applications** - The following were approved:

Angela Denise Barnett  
Dennis Matthew Barus  
Kelly Kiser Battle  
Steven Michael Berchoff  
Mason Tyler Beaumont  
Paulina Donnetta Bolton  
Katherine French Bovard  
Thomas Patrick Boyle  
Kristin Michelle Burton  
Yongmei Cai  
Susan Wrenn Callahan  
Maria Chernuskaya Casey  
Sarita P. Chheda  
Victoria Elizabeth Coble  
Wesley Allen Cook  
Jeffrey Owen Copeland  
Stephanie Michelle Couch  
Peter Anthony Cuneo  
Matthew James Currin  
Desirae Regina Darby  
Kara Lynne Davenport  
Melinda Ruth Davis  
Jennifer L. Eddins  
Summer McCoy Ellis  
Yasmine Latini El-Ramly  
Cheryl Lynn Gaffney  
Jessica Lynn Gastmeyer  
James Edward Good  
Drew M. Goodson  
Michael Lee Graham  
Jarrod R. Hand  
Brandy Miller Havens

Heather Faye Hollar  
Kristi Koonts Hubacher  
Scott E. Kauffman  
Nicole Alexis Kline  
Kelly Elizabeth Kuykendall  
Jessica Harrell Lang  
Ryan William Lenz  
Sarah Nicole Linegar  
Jeffrey Toney Loftin  
Richard Glenn Mace  
Michael Scott Mahan  
Nuala M. McGee  
Jocelyn Gasque Merone  
Charla Marie Moats  
Sharon J. Murr  
Alyssa Anna Nelson  
William Reid Nixon  
Leah Beth Noel  
David Andrew Page  
Katie Lynn Parsons  
John Dewey Patterson II  
Cynthia Lynn Pelzek  
Devin Prescott Roy  
Lyudmila "Lucy" Rudnitsky  
William Peter Saffo  
Andrew Michael Schmidt  
Darlene Schrufer  
Brian Gregory Shaw  
Jared Lee Spencer  
Vivian Simone Spencer  
Daniel Michael Stewart  
Christopher James Surratt

Leslie Diane Sutton  
Kristy Sue Tomasetti  
Christopher Edwin Warfford  
Jada Caroline Watkins  
Glenn Wessel

Mary Jane Yballe Williams  
Matthew Ryan Wood  
Renée Godwin Wuchich  
Manfred Ian Zech

The Committee reviewed the original application submitted by Brett Duane Davidson. Mr. Davidson failed to disclose an arrest with his exam application but has provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved the application.

**Reciprocal Certificate Applications** - The following were approved:

Carissa Ann Sunga Borra  
Jean R. Broadway  
Kyle Robert Burkey  
Steven Lance Dixon  
Adam P. Elmore  
Juan C. Espina-Arroyo  
Robert Joseph Glair  
Sieglinde Christiane Hefe  
Edwin J. Jaklitsch  
Walter D. Leaver  
Christopher L. Lynch  
Benjamin T. Maltby

Theresa Rose McCutcheon  
Diane W. Michot  
Tiffany A. Neijna  
Brian Michael Passarelli  
Michael Anthony Patrick  
Sarah Diane Pell  
Thomas J. Phelan  
Ericka Celeste Thompson  
Dennis W. Wesney  
James M. Wood II  
Yi Zhang

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Juan Donte Alloway T03369  
Jon-Michael Devine T03370  
Katie Lynn Hartzell T03371  
Debra JoAnn Jensen T03372  
Lori Andrews Johnson T03373  
Erin A. Ledoux T03374  
Nancy Buffington Ross T03375  
Jason Thomas Sandner T03376  
Jennifer Beatty Sturgill T03377  
Melissa Ann Topper T03378  
Lu Yang T03379  
Andrew G. Brock T03380  
Laurel Anne Crockett T03381  
David A. Hultz T03382

Anton Ray Kamnick T03383  
Benjamin T. Maltby T03384  
Karen Eileen Morgan T03385  
Mary Rose Romm T03386  
Debra A. Antaki T03388  
Sherri Lynelle Boley T03389  
Matthew Vaughn Church T03390  
David H. Dial T03391  
William Scott Duvall T03392  
Karin Lee Eagle T03393  
Jennifer Kristen Farrand T03394  
Lance Wayne Gurel T03395  
Gretchen Ann Hooper T03396  
Walter Glen Ikner T03397

Candace P. Ingle T03398  
Laura Ann Mancini T03399  
Craig M. Menninger T03400  
Hemangini R. Parekh T03401

Michael Robert Potopa T03402  
Richard Urban Puryear T03403  
Craig Joseph Ridenour T03404  
Benjamin Andrew Romeiser T03405

**Reinstatements** - The following were approved:

Earl Wayne Baucom #5135  
William DuRant Brown III #18150  
Debra J. Carson #9286  
Angela Criminger Ellis #23645

Michele Cox Henderson #15402  
Kimrey Armstrong Hilton #18596  
Susan E. Kenney #23793  
James Gray Kimbrough Jr. #13507

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Cindy Balentine, CPA, PLLC  
PEARL WILSON BASSARD, CPA, PLLC  
Elizabeth C. Berry, CPA, PLLC  
Kyle R. Burkey CPA, Inc.  
Councilman Farlow Marlowe & Co PLLC  
DuvallWheeler, LLP  
FIRLEY, MORAN, FREER, & EASSA,  
C.P.A., P.C.  
Barbara H. Fulp & Company, PLLC  
Kenneth B. Fulp, C.P.A., P.A.  
Martha Henninger CPA, P.C.  
Matthew S. Hewes, CPA, PLLC

T.L. Howell, CPA, PLLC  
CHARLES H. MCCOY, JR., INC.  
Melton & Melton, LLP  
PLANTE & MORAN, PLLC  
Riddick, Tann & Xu, PLLC Certified Public  
Accountants  
ROSE & EARP, CPAS, LLP  
April L. Starling, CPA, PLLC  
JIMMY D. STONE, CPA, P.A.  
Charlotte T. Vetter, CPA PLLC  
John R. Wobbleton, P.A.

**CPE Matters** - Staff approved and the Committee ratified the following sponsor applications:

Davenport, Marvin, Joyce & Company  
Thomas Smith and Associates - Charlotte, NC

The Committee reviewed and Messrs. Jordan and Harris moved to approve the ethics courses, "Ethics for North Carolina CPAs" by SmartPros; "Professional Ethics and Conduct" by Scharf Pera and Co. PLLC; "Professional Ethics" by Davenport, Marvin, Joyce & Co. LLP; "Tax Ethics" by Davenport, Marvin, Joyce & Co. LLP; and to disapprove the ethics course, "Ethics for North Carolina" by National Academy of Continuing Professional Education. Motion passed with six (6) affirmative and zero (0) negative votes. Mr. Winstead did not participate in the discussion of this matter nor did he vote on this matter.

**Conditional Licenses** - Staff reviewed and recommended approval of the request to rescind the conditional license awarded to Andrea Travis Wilcox (#30035). The Committee approved staff recommendation.

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Jason Corneilus Anderson  
Andrew Jennings Asbury  
Sharon Freeman Bennett  
Ryan Matthew Boward  
Arvel Doran Bowers  
Ashley Lane Brown Britton  
Melvin Donnel Brown  
Allen Sanders Cadwell  
Anna Elizabeth Carr  
Joseramon Carrasco  
Robin Nixon Carver  
Dora Christina Clay  
Christopher Michael Cobb  
Rachel Cecilia Cone  
Amy Elizabeth Cook  
Brooke Windsor Cox  
Kelly Elizabeth Cramer  
Alex Daniel Currin  
Brian Glenn Cusick  
Seth Winslow Davis  
Susan Mullen Dean  
Sara Dildy  
Huy Hoang Dinh  
Nhung Lily Do  
Julie L. Duriga  
Olena Koba Dy  
Catherine Lauren Eastwood  
Robert Bryan Edmiston  
Jennifer Elizabeth Fairweather  
Shanna Rachelle Farmer  
Matthew Paul Fort  
Scott Lee Frazier  
Lauren Michelle Graf  
Laura Ann Graham  
Sarah Rose Gravel  
Adam James Greiner

Feng Gu  
Pamela Ess Harker  
Melissa Alice Harris  
Jaime Anne Henderson  
Erika Marie Hill  
Richard Anthony Hourigan  
Karen Michelle Howard  
Keith Eric Howard  
James Clinton Hunter II  
Amanda Roach Jones  
Arnold D. Jones Jr  
Brett Farrell Jones  
Brandon Craig Kimball  
David Edward Kuriger II  
Jonathan Wade Layne  
Stephanie Ann Lehnhausen  
Isaiah Zeph Lincoln  
Heather Marie Marron  
Max Parker McCradden  
Herman Lee Miller  
Hope Anne Miller  
Dale Thomas Millns III  
Anthony Ryan Newton  
Lisa Eakins Newton  
Audrea Russo Norris  
Jennifer Eileen O'Connell  
Parker Douglas O'Daniel  
Alisha Kelsey O'Reilly  
Harvey Thomas Ogden III  
Miles Onafowora  
Donald Lee Osborne  
Amanda Marie Park  
Renea Pawelec  
Li Peng  
Ryan Merrell Perry  
Penny Meals Peters

Elizabeth Anne Peterson  
Brian Cabot Philbeck  
Jennifer Lyn Phillips  
Misti Leigh Phillips  
Jimi Hill Pope  
John Wesley Quick III  
Jeannalee Trenace Reynolds-Smith  
Andrew James Roberts  
Lois Michelle Rogers  
Jordan Thomas Samuel  
Samuel Nicholas Satey  
Katherine Walker Scheffel  
Louis Collins Scheibla  
Erika Marie Scholl  
David Alton Sisk  
Stacy Paige Smith  
James Snyder Stubbs  
Amy Beth Sullivan

David Wesley Sutliff  
Cynthia Marie Thomas  
Gregory Steven Todd  
James Kevin Turnage Jr  
April Michelle Vereyken  
Ann-Marie Vincoli  
Lindsay Chatto Walker  
Krista Sharpe Waugh  
Rachel Amanda Kay Wiles  
Candice Marie Williams  
Jonathan David Williams  
William Robert Williamson  
Michael Frank Wilson  
Stephen Lewis Wilson  
Heather Lynne Wyant  
Jin Xia  
Dana Rachelle Yates

**Rescind Form of Practice Statements** -The Robert James Hubbard (#30104) signed a Form of Practice Statement due to his employment. However, due to a change in his employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation

**EXECUTIVE STAFF AND LEGAL COUNSEL:** The Board reviewed and accepted the proposed calendar for the 2006 Board meetings.

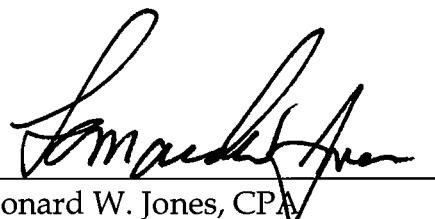
Messrs. Jordan and Winstead moved to accept the office renovation project proposal for Suite 102 from Sparrow Construction Company, Inc., for \$29,394.00. Motion passed.

**ADJOURNMENT:** Messrs. Gause and Harris moved to adjourn the meeting at 11:15 a.m. Motion passed.

Respectfully submitted:

Attested to by:

  
Robert N. Brooks  
Executive Director

  
Leonard W. Jones, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200508-045

IN THE MATTER OF:  
Robert Douglas Pickett, #14013  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 14013 as a Certified Public Accountant.
2. The Board issued an Order dated April 19, 1999, suspending Respondent's certificate for at least thirty (30) days from the date of the Order and until the SQR compliance information was received by the Board.
3. Respondent failed to comply with the Order in submitting SQR compliance information and in returning his certificate within fifteen (15) days of the receipt of the Order.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9e) and 21 NCAC 8N .0201 and .0203(b)(3).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

Consent Order - 2  
Robert Douglas Pickett

1. Prior to applying for reinstatement, Respondent shall complete and provide verification to the Board of his completion of twenty-four (24) CPE hours in Accounting and Auditing in a group study. Said CPE may not be used to meet Respondent's forty (40) hour reinstatement requirement.
2. Respondent shall pay a six hundred dollar (\$600.00) civil penalty to be remitted to the Board prior to Respondent submitting his application for reinstatement.
3. Respondent must complete and provide verification to the Board of his completion of the 8-hour Ethics Principles and Professional Responsibilities course as offered by the North Carolina Association of Certified Public Accountants. Said course may be used to meet Respondent's forty (40) hour continuing professional education requirement for reinstatement.
4. Upon compliance with the requirements 1-3, Respondent may apply for reinstatement by completing the following:
  - a. Application form,
  - b. Payment of the application fee,
  - c. 3 moral character affidavits, and
  - d. 40 hour of CPE in the 12 months preceding the application.

CONSENTED TO THIS THE 5<sup>th</sup> DAY OF NOVEMBER, 2005.

Robert Douglas Pickett  
Respondent

APPROVED BY THE BOARD THIS THE 21<sup>st</sup> DAY OF November, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BOARD  
SEAL

BY: Lemuel J. [Signature]  
President